

Am. Pol. Sci.
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INAUGURAL ADDRESS

OF

NATHAN MATTHEWS, JR.,
MAYOR OF BOSTON,

TO

THE CITY COUNCIL,

JANUARY 5, 1891.



BOSTON:
ROCKWELL AND CHURCHILL, CITY PRINTERS.
1891.

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CITY OF BOSTON.

IN BOARD OF ALDERMEN,

January 5, 1891.

Ordered, That His Honor the Mayor be requested to furnish the City Council with a copy of his Inaugural Address, for publication.

Passed. Sent down for concurrence. January 5, came up concurred.

A true copy.

Attest:

JOHN T. PRIEST,

Assistant City Clerk.

A D D R E S S.

Gentlemen of the City Council:—

Entering upon the discharge of my duties as Mayor of Boston without previous service in the city government, I shall at this time, with a single exception, refrain from discussing in detail the works or needs of the several departments, as it is proper that personal familiarity with their management should precede criticism. The exception will relate to the ordinary building operations of the city: namely, the construction and repair of streets and buildings, matters to which my business and professional activity has been largely devoted; and the rest of this message will be confined to the suggestion of certain general reforms of administration and finance which I have long felt to be essential to the efficiency of the government and the development of the city.

THE CITY FINANCES.

The financial condition of the city should command the attention not only of the City Council but of the citizens at large. The indebtedness

of the city is larger than ever before, and is increasing at a dangerous rate. We owe more money and raise more taxes, per capita, than any other large city in the country. The gross debt is now \$55,440,361.06, or \$6,863,791.77 more than on Jan. 1, 1889; and the net debt is \$31,053,-496.98, or \$4,202,594.99 more than two years ago. The tax-levy has also been raised, the increase in valuations enabling the city to vote an annual appropriation order, during the past two years, averaging \$1,040,980 more than the average appropriation orders of the preceding four years; and the amount of the appropriations for 1890 was within \$176,281 of that for 1884, the size of which frightened the citizens into demanding a statutory limitation of the tax-rate. Notwithstanding this increase in the annual tax-levy, and the fact that large additional sums have been secured for current expenses from the funded debt (a practice wholly indefensible on general principles), the outgoing city government has already, in the first eight months of the current year, expended so much of the annual appropriations that it will be strange if there is not a deficiency in several departments before May 1.

All this might be borne without public complaint if the citizens were receiving equivalent public advantages. But there is a well-founded belief that this is not the case, and that for

the money we spend we should obtain far greater municipal benefits. Improvements undertaken several years ago are still awaiting completion; other improvements necessary to the growth and prosperity of the city cannot even be considered; the condition of the streets is bad; the construction of new streets proceeds in as slow and unsatisfactory a way as ever; the demand for new school-houses and the extension of our public-school system in the line of industrial education has not been met; and in other respects the tax-payers justly feel that they are not receiving anything like a full equivalent for the constant increase in taxation and indebtedness.

Not only are our taxes increasing in amount, but the method of assessment renders them unnecessarily burdensome. The double taxation of incomes, credits, paper values, and other forms of intangible property is a burden upon our merchants not imposed on their competitors in the other mercantile centres of the country, and constitutes one of the chief drawbacks to the commercial progress of the city.

Inasmuch as every dollar raised by taxation comes eventually from the masses of the people and largely from the wages of labor, it is the interest of all the citizens that the causes for this condition of things should be investigated, and a

remedy, if possible, discovered and applied. Much, doubtless, can be accomplished by reforms in the administration of the various departments, particularly by such changes in methods as will tend to secure a greater concentration of service and responsibility, and a complete return in work for the very liberal expenditure in salaries and wages; but in the meantime it lies within the power of the City Council and the State Legislature to inaugurate certain general reforms in our system of municipal government which will of themselves enable us, on the one hand, to realize the desire of the people for a broad and progressive municipal policy without an increase in taxation, and, on the other hand, to simplify and render less burdensome the taxes now collected.

LOCAL SELF-GOVERNMENT AND TAXATION.

The present condition of affairs is due, in my judgment, not only to defective administrative methods, but to the loose, haphazard, and unsystematic way in which public improvements have been undertaken, to a radically bad system of taxation, and to the dependence of the City Government on the State Legislature.

The social change which has taken place during the past fifty years in the concentration of population in the great cities of the country has not been

recognized in legislation. The city of Boston is no longer a New England town on a large scale: it is a great commercial and industrial city, the metropolis of New England, with a population greater than that of the whole State of New Hampshire; and it should no longer be kept in the leading-strings of the General Court, with less powers of self-government than those of many large cities in the most centralized monarchies of Europe. The prediction made at the time when our first city charter was adopted, that "the only bill of rights of the town of Boston shall be the will of the Legislature of Massachusetts," has been fulfilled; and the power of the Legislature over city affairs has often been exercised without the approval of the people or the City Council, sometimes in the very face of municipal objection, and generally without regard to the future development of the city.

No stronger instance of the unfortunate consequences of the legal relations that have hitherto obtained between the City and the State can be found than that furnished by the manner in which the control of the streets of Boston has passed from the citizens to private corporations. The courts of law took away from the abutters their common-law rights in the soil of the highways, and vested these rights in the State; and successive Legislatures thereupon proceeded to grant them out to

private corporations without compensation to the abutters, either as individuals or as members of the municipal corporation. The evil results of this theory of the respective rights of the State, the City, and the individual in the public ways have at last become apparent; the supposed business necessities of one generation have proved the burden of the next; and although an escape from the present conditions may be difficult, a proper regard for the public interest requires that a change should be made from a system that deprives the municipality of the large revenue it might obtain from the use of its streets.

Another instance is found in our system of taxation, which, created and limited by general State laws, is wholly inadequate to the needs of the city of Boston, however suited it may be to those of the smaller country towns. If the city had the power to raise its taxes (at least for municipal purposes) in such manner as it saw fit, it would undoubtedly adopt a radically different system from that which the Legislature might properly determine to be best for the smaller towns. It would certainly, for instance, be profitable for the city of Boston to have the right to levy its taxes to a less extent on credits and other forms of personal property than is possible to-day. We should very likely prefer to raise some portion of the \$2,600,000, or thereabouts,

now collected from personal property, by a tax on legacies and successions. It would help the city treasury if the State tax now collected from private corporations enjoying municipal privileges should either be apportioned among the cities and towns of the Commonwealth in proportion to the value of the locations granted by them, rather than according to the residence of the individual stockholders, or abolished altogether, leaving each city free to tax these corporations in such manner as it should deem equitable. The city interest account could be reduced if its bonds were exempt from taxation ; the amount annually collected by taxing these bonds being insignificant in comparison with the benefit to the city to be realized from their exemption, by enabling it to place its loans at a lower rate of interest.

Again, it seems to me that the city should have the right to undertake for itself, if financial and other conditions permit, all functions of a public character now commonly intrusted to private enterprise. It would doubtless generally be the case that these rights would not be exercised, but the possession of them would put the city in a better position to make terms with individuals and corporations seeking municipal privileges than is now the case.

In other words, the main need of Boston is greater powers of self-government; a result to be

achieved not so much by increasing or extending the functions of government as a whole, as by transferring them from the State to the municipality.

STREET BUILDING.

There is another reform in taxation which is peculiarly necessary to the city of Boston. The present plan of building new streets is at variance with all sound principles of taxation, and has been abandoned in many of the newer cities of the country. The entire cost of building new streets should be borne by the abutters who are the persons principally benefited, and not as at present by the city. There would be still some cases which it would be well to exempt on public grounds from the operation of this principle, but it should apply to all ordinary street extensions and improvements.

A board or commission, charged with this special duty, should first lay out streets in the outlying wards, where rights of way can be obtained, on a comprehensive system adapted to the growth of the city for years to come, and determine the location, grade, and other details. A certain proportion of the abutters on any of these projected streets should have the right to compel the city, on petition, to construct the

street, which should be immediately filled, graded, paved, and supplied with sewers, water, curbstones, and sidewalks. The gas companies and other private corporations likely to ask for locations in that street should be compelled to put in their pipes, poles, and wires at the outset. The money needed to build these streets should be provided by special loans outside the debt limit, and the entire expense to the city should be divided *pro rata* among the abutting estates, and charged as a first lien upon them payable, on long time, with interest at 6 per cent. The financial part of the business could be in charge of the Sinking-Fund Commissioners.

The result of this change would be a slight increase in the cost to builders of getting their houses ready for the market; but I am satisfied from personal experience that the compensating advantage to all persons engaged in the improvement of real estate, in having the streets actually built and completed when wanted, would outweigh the increased cost to them. The benefit to the treasury of the city is difficult to compute, as the books of the various departments are not kept in such a manner as to render it easy to distinguish between expenditures for new streets, and expenditures for ordinary street repairs. Taking account, however, of the money spent by the Street Department alone, including the general appropria-

tion for the year and all special appropriations and loans, I believe that the proposed change would effect a saving of about half a million dollars a year in this single department. There would also be a saving in the other departments intrusted with separate portions of the work of street building, and a profit in the interest account. The city ought to save in this way at least enough money to clean the streets and water them.

Apart from the financial benefit to the city treasury, the proposed change would, in my judgment, give a great stimulus to building operations; the demand for street improvements would be greatly increased; the money would be on hand to pay for them; permanent employment would be furnished to a far greater number of city laborers than is now possible; the repeated tearing up of the streets would be done away with to a great extent; and the growth and progress of the city would be rapidly and scientifically advanced.

CONSOLIDATION OF STREET DEPARTMENTS.

In connection with the general subject of streets I have one further recommendation to make, and that is, that all those departments or portions of departments which have to do with the construction, maintenance, and repair of the public streets should be consolidated in one department, under

one responsible head. This work is now divided between the Street Department, the Department of Sanitary Police, the Department of Bridges, the Department of Sewers, and the Water Board.

Everybody recognizes that this division of responsibility and work inures to the disadvantage of the city in many ways; but there has been no general agreement as to the best method of relief. I am opposed to the creation of a board of public works, and also to the consolidation under a single head of more departments than one first-class man can direct; and I do not apprehend that much could be saved in the way of salaries, as there would still be a necessity for separate bureaus or divisions, each under a responsible head, for the different branches of the work. I believe, however, that one man can easily take general charge of the entire work of street construction and repair, and that a consolidation in one department under a single head directly responsible to the Mayor of all the work on the streets now done by five or six departments would promote economy, end the present friction between these departments, enable the labor, machinery, and appliances at the city's command to be used where most needed, and help to solve the vexed question of the permanent employment of the city laborers in these departments.

RAPID TRANSIT.

I have called attention to the necessity for laying out the future streets of the city upon a systematic plan. There is another problem connected with the streets which should also be treated in a comprehensive, far-seeing spirit, to the end that all danger of repeating in this case the mistakes in laying out, widening, and extending streets which have already been so costly to the city may be avoided. I refer to the problem of rapid transit. Many schemes have been suggested during the past few years, none of which, it is safe to say, are entirely satisfactory. On the other hand, the demand for rapid transit is a genuine one, and should be met at an early date. I believe that the city government itself should grapple with this problem and endeavor to settle it to the satisfaction of the people, rather than leave the matter entirely to the interested action of private corporations.

I recommend, therefore, the appointment of a commission of experts, consisting of five persons, to be appointed by the Mayor, and to receive a sufficient compensation, and an appropriation for clerical, travelling, and other expenses, whose duty it shall be to consider the whole subject of rapid transit, including elevated roads, tunnels, routes, systems, damages, companies, and in particular the

best means of protecting the financial interests of the city as a corporation. While the latest plan presented by the West End Railway Company contains features of merit, and while this company can alone furnish to the people the benefit of a continuous trip on both elevated and surface systems for a single fare, yet the present financial condition of the city precludes, in my opinion, the consideration of this proposition. On the other hand, the company has no right to condemn land for the purpose of building an elevated road on the route proposed.

As matters stand, there can be no rapid transit road across the city until the State Legislature or the city government shall act. I believe the proper course to pursue, both in the interest of the city treasury and of the citizens at large, is for the city government to take the whole matter into its own hands, and, without attempting to interfere with the charter rights of existing corporations, proceed, by means of a special commission, to devise a plan for rapid transit that shall be permanently useful to the people and profitable to the city. Any such plan thus reported and adopted by the city government would undoubtedly receive the sanction of the Legislature.

I would have this commission consider also the kindred matter of quicker communication

between the city proper and East Boston, South Boston, Charlestown, and Cambridge. The ferries and drawbridges are a source of great annual expense, and it is worthy of careful consideration whether this expenditure cannot be greatly diminished by the construction of permanent means of communication across or under the Charles river and the harbor.

CHARLES-RIVER BASIN.

The various problems connected with the Charles-river basin should receive immediate attention. The railroad and other tide-water bridges interfere with navigation, and block the river for at least two hours of every tide to the passage of small boats. On the other hand, the reconstruction of these bridges in the sole interest of a freer navigation would diminish greatly the facilities for getting in and out of the city. We have, also, in this basin the opportunity for making the finest water park in any city in this country; an opportunity which should be grasped before too late.

The eventual solution of this whole problem should, I think, be an imitation of the plan adopted by the city of Hamburg, under similar circumstances. We should dam up the stream at the narrowest point between Charlestown and Boston,

and lay out a series of parks and boulevards along the basin thus created. The interests involved are so many and so complicated, that it would be useless to speculate at present on the cost or even the possibility of carrying out this idea; but it is possible to ascertain the facts, and I would suggest as the best way of getting at them, that the city government petition the Legislature to authorize the Governor to appoint a commission to consider the whole subject and report to the next Legislature.

PARKS.

One of the chief improvements undertaken in recent years is the extension of our park system. It is to be regretted that constitutional objections prevent the application to these improvements of the practice obtaining in foreign countries, where the expense of similar undertakings is reduced, and in many cases entirely covered, by condemning the surrounding land and selling it on completion of the park, thus enabling the city, rather than private individuals, to reap the benefit to neighboring property. I believe, however, that this principle could be applied, legislative authority being first obtained, to some of the park improvements which the city will be called upon to undertake during the next few years. I commend this matter to the consideration of the City Council.

SCHOOLS.

The present high standard of our public schools should be maintained, and the appropriations for this purpose should be as liberal as possible. Their efficiency can be further increased, in my judgment, by the gradual introduction into our public-school system of instruction in the manual and industrial arts. A manual training high school should be established at once. It is obvious that new buildings are needed for this purpose, and also to meet the increase and shifting of population. The establishment of a parental truant school has also been directed by act of the Legislature. These buildings should be constructed with a view to economy, durability, and hygienic considerations, rather than architectural adornment; and a part of the cost should be defrayed by the sale of several school-houses, which are now no longer needed.

ARCHITECT'S DEPARTMENT.

In connection with the building operations of the city I would suggest a reconstruction of the Architect's Department. The present system costs, as near as I can ascertain, more than double what private owners would pay for similar services, and prevents the city from receiving the benefit of progress and competition in design. I

recommend an early consideration by the City Council of the details of this much needed change.

BUILDING LAWS.

The building laws stand in need of revision. I commend to your attention the report made to the last city government by the commissioners appointed for that purpose. The revision proposed by them contains many sections of great value, but can, I believe, be still further improved. I shall take an early opportunity of submitting to the City Council a redraft of the proposed law.

THE FISCAL YEAR.

A special reform which I think should be inaugurated at once is a change in the fiscal year. A month or six weeks ought to be sufficient to enable the departments to close up the business of the financial year, and to get ready for the new one. The present system holds out the temptation to the out-going city government to unload its financial difficulties upon the next, and the new city government has consequently for the first four months to bear the burden of the mistakes of the preceding year, and usually to make up large deficiencies in appropriations which should have been taken out of the tax-levy of the previous year. I believe that the fiscal year

should correspond as nearly as practicable with the calendar year, and I suggest February 1 as an available date for that purpose.

III.8

CONCLUSION.

Among the foregoing suggestions there are three which require action by the City Council alone; namely, the change in the fiscal year, the consolidation of the various street departments, and the appointment of a rapid transit commission.

The other reforms recommended, namely, the change in our system of laying out, building, and paying for street improvements, the various changes in our system of taxation, and the appointment of a commission to consider the possibilities of the Charles-river basin, all require action by the State Legislature, and this should be based on the request of the city government.

I have confided this inaugural message to the recommendation of certain radical reforms in our methods of taxation and of conducting public improvements, because I have long been convinced that changes of this character must be made before the citizens of Boston can hope to have a satisfactory and progressive municipal administration without an increase in taxation.

I believe that public opinion is very generally in

favor of tax reform in the direction here suggested, as indicated by the fact that one of the great political parties of the State declared in its platform of 1890 that "the time has come when cities and towns should be intrusted with larger powers of home rule in matters of taxation and municipal administration."

It has been characteristic of the people of this Commonwealth and city to lead the way in movements of progress and reform. The times are ripe for well-considered and effective improvements in municipal administration; and I should, I believe, misinterpret the sentiments of my fellow-citizens if I did not assume that they will give a hearty and popular support to all earnest efforts to prevent Boston from falling behind other cities in this and foreign countries in the progressive development of the methods of municipal government.

APPENDIX.

AUDITING DEPARTMENT.

DECEMBER 31, 1890.

To the Mayor.

SIR:—In answer to your circular letter of December 20, 1890, I would state that the expenses of this Department for the financial year 1890–91 to December 31, 1890, have been \$18,723.45, leaving a balance of \$7,976.55, which will be sufficient for the financial year ending on April 30, 1891.

Herewith please find statements of the debt and Sinking-Funds of the City of Boston and County of Suffolk.

Very respectfully,

JAMES H. DODGE,
City Auditor.

DEBT STATEMENT.

THE CITY AND COUNTY DEBT.

Gross funded debt, December 31, 1889	. . . . .	\$51,185,741 09
Add funded debt issued in 1890	. . . . .	5,462,000 00
		<hr/>
		\$56,647,741 09
Deduct funded debt paid in 1890	. . . . .	1,207,380 03
Gross debt, December 31, 1890	. . . . .	\$55,440,361 0
Sinking-Funds, December 31, 1889	. .	\$22,789,195 93
Receipts during 1890	. . . . .	2,775,392 44
		<hr/>
		\$25,564,588 37
Payments during 1890	. . . . .	1,226,448 23
		<hr/>
		\$24,338,140 14
Bonds and mortgages the payments of which are pledged to the payment of debt	. .	48,723 94
Total redemption means, December 31, 1890	. . . . .	24,386,864 08
Net debt, December 31, 1890	. . . . .	<hr/><hr/>\$31,053,496 98

Gross debt, December 31, 1890	\$55,440,361 06
Gross debt, December 31, 1889	51,185,741 09
Increase	<u>\$4,254,619 97</u>
Net debt, December 31, 1890	\$31,053,496 98
Net debt, December 31, 1889	28,321,788 06
Increase	<u>\$2,731,708 92</u>
City debt, including balance of debts assumed by acts of annexation	\$35,226,087 08
County debt	3,229,000 00
Cochituate Water debt	16,246,273 98
Mystic Water debt	739,000 00
	<u>\$55,440,361 06</u>

At the present time the assumed debts remaining unpaid are, on account of

Charlestown City	\$502,000 00,	bearing 6%
Mystic Water	\$338,000 00	" 6%
" "	108,000 00	" 5%
" "	18,000 00	" 4%
" "	240,000 00	" 3½%
" "	<u>35,000 00</u>	" 3¼%
	<u>739,000 00</u>	
	<u>\$1,241,000 00</u>	
West Roxbury	<u>25,000 00</u>	" 7%
	<u>\$1,266,000 00</u>	

BORROWING POWER.

Statement showing borrowing limit, December 31, 1890:—

Total Debt, City and County, December 31, 1890	\$55,440,361 06
Less Special Loans (outside of limit)	\$5,261,000 00
" Cochituate Water debt	16,246,273 98
" Mystic Water debt	739,000 00
" County debt (outside of limit)	<u>2,400,000 00</u>
	<u>24,646,273 98</u>
<i>Amount carried forward,</i>	<u>\$30,794,087 08</u>

<i>Amount brought forward,</i>		\$30,794,087 08
Sinking-Funds	\$24,338,140 14	
Less Cochituate Water Sinking-Fund	\$5,854,530 21	
Mystic Water Sinking-Fund	719,722 81	
Public Park Construction Sinking-Fund	237,776 16	
Special Loans Sinking-Fund	187,646 49	
County Court-House Sinking-Fund	81,957 25	
	—————	7,081,632 92
		17,256,507 22
Net debt, excluding debts outside of limit		\$13,537,579 86
Two per cent. on \$733,736,943, average valuation for five years, less abatements		\$14,674,738 86
Debt as above		13,537,579 86
Right to borrow, under Chap. 178, Acts of 1885, December 31, 1890		\$1,137,159 00

GROSS DEBT AND DEBT REQUIREMENTS.

YEAR.	Debt upon which interest was paid.	INTEREST		SINKING-FUNDS.	
		Paid from Taxes other than Water.	Paid from Water Taxes.	Receipts from Taxes other than Water.	Receipts from Water Taxes.
1878-79	\$42,359,816 23	\$1,666,754 56	\$685,405 70	\$664,903 00	\$248,328 32
1879-80	42,030,125 36	1,670,147 66	706,902 93	495,704 00	267,705 30
1880-81	40,949,332 18	1,535,549 91	684,621 52	593,655 00	227,440 20
1881-82	40,079,312 04	1,527,144 96	661,419 76	731,501 00	273,894 04
1882-83	41,184,358 12	1,492,377 19	692,203 30	720,159 00	282,231 25
1883-84	43,185,669 07	1,533,972 32	693,073 41	768,278 00	· · · · ·
1884-85	42,962,180 02	1,520,900 10	717,618 07	789,498 00	280,260 89
1885-86	43,628,322 04	1,511,413 41	730,688 78	643,968 00	185,322 11
1886-87	46,799,962 72	1,523,974 78	738,749 26	625,005 00	360,083 68
1887-88	48,993,803 45	1,591,699 28	771,997 96	749,107 00	260,038 95
1888-89	49,920,475 25	1,603,362 68	788,117 32	808,930 00	279,499 01
1889-90	53,930,095 22	1,642,275 75	802,227 83	882,272 00	326,360 19

LOANS AUTHORIZED BY STATUTE OUTSIDE OF DEBT LIMIT.

Year.	Chap.	Object.	Amount Authorized.	Date of Approval.	Amount Issued.
1886	304	Public Park Construction . . .	\$2,500,000	June 21, 1886,	\$2,000,000
1887	101	Suffolk County Court-House .	¹ 2,500,000	March 21, 1887,	2,400,000
	282	Harvard Bridge	250,000	May 18, 1887,	250,000
	312	Public Park Lands	400,000	May 26, 1887,	400,000
	394	Sewer, Tremont street	75,000	June 11, 1887,	
	428	Stony Brook Improvement . .	500,000	June 16, 1887,	500,000
1888	392	Public Park Lands	600,000	May 23, 1888,	600,000
1889	68	New Library Building	1,000,000	March 1, 1889,	811,000
	254	W. Chester Park Extension .	75,000	April 12, 1889,	
	283	Congress street and Oliver street Extension	500,000	April 26, 1889,	
	322	Improved Sewerage	500,000	May 9, 1889,	500,000
1890	271 and 444	Public Parks, Charlestown . .	200,000	May 5 and June 28, 1890,	200,000
		Total	\$9,100,000	. . . . .	\$7,661,000

¹ In addition to the cost of the land.

LOANS OF 1890.

Date of Order.	Debt issued since Jan. 1, 1890.	Included in Debt Limit.	Outside of Debt Limit.
Jan. 4, Feb. 10, and Dec. 31, 1887	Public Park Construction		\$500,000 00
Mar. 18, 1889 .	New Library Building		311,000 00
Nov. 13, 1889 .	Additional Supply of Water		300,000 00
Nov. 13, 1889 .	Extension of Mains, etc.		20,000 00
Jan. 3, 1890 .	High Service		100,000 00
Jan. 3, 1890 .	Suffolk County Court-House		800,000 00
Dec. 24, 1889, and Jan. 24, 1890	Miscellaneous	\$1,037,000 00	
Feb. 11, 1890 .	Public Park Lands		600,000 00
Mar. 1, 1890 .	High Service		100,000 00
Mar. 10, 1890 .	Miscellaneous	574,000 00	
Oct. 13, 1890 .	Extension of Mains, etc.		250,000 00
Oct. 13, 1890 .	Public Parks, Charlestown		200,000 00
Oct. 17, 1890 .	Miscellaneous	670,000 00	
		\$2,281,000 00	\$3,181,000 00
	Total	\$5,462,000 00	

COLLECTING DEPARTMENT.

JANUARY 1, 1891.

To the Mayor.

SIR:—The assessments committed to the Collector for the financial year beginning May 1, 1890, not including Cochituate and Mystic water rates; amount to \$12,220,946.72. Of this amount there has been to December 31, 1890, \$10,120,429.57 collected; \$85,505.36 abated, and \$2,015,011.79 remains uncollected. This includes the State, City, and County taxes, \$10,996,923.15, of which \$8,980,135.32 has been paid, \$70,698.81

abated; leaving \$1,946,089.02 unpaid, and the Bank tax, \$891,-312.80, all of which has been paid.

The Cochituate water rates, assessed on the first of January, 1890, and additional and meter rates assessed during the year, amount to \$1,476,287.38. There has been paid of these assessments \$1,228,627.01; abated, \$79,015.061; eaving \$168,645.31 uncollected. The Mystic water rates for the same time stand as follows: Assessed, \$336,904.76; paid, \$307,651.61; abated \$28,-532.94; unpaid, \$720.21.

The total receipts in money from all sources from May 1, 1890, to December 31, 1890, both inclusive, amount to \$13,325,109.38.

A general summary of the accounts shows that the balance of bills and assessments outstanding January 1, 1890, was	\$2,610,821 66
The assessments from January 1, 1890, to December 31, 1890	14,208,989 15
Cash deposits from January 1, 1890, to December 31, 1890,	2,499,090 43
Total amount charged to Collector	\$19,318,901 24
The Collector is credited with abatements	\$612,723 62
Cash paid City Treasurer	<u>15,953,060 39</u>
	16,565,784 01
Balance uncollected	<u>\$2,753,117 23</u>

The amount appropriated for the expenses of the department was \$71,410. The amount expended to date, \$55,652.84, leaving a balance unexpended of \$15,757.16, sufficient to continue the work to the close of the financial year.

Respectfully,

JAMES W. RICKER,
City Collector.

TREASURY DEPARTMENT.

CITY TREASURER'S OFFICE, January 1, 1891.

To the Mayor.

SIR:—The undersigned herewith presents a statement, in compliance with your request of December 20, 1890, of the receipts and payments of the City of Boston and County of Suffolk for the year 1890, beginning January 1, 1890, ending December 31, 1890, showing the balance of money remaining in the Treasury December 31, 1890, and where deposited, and of the other matters referred to in your communication.

Respectfully,

ALFRED T. TURNER,

City Treasurer.

STATEMENT.

For the Year 1890.

Cash Balance, January 1, 1890			\$4,400,651 82
RECEIPTS.			
From City Collector:—			
On account of City of Boston	\$15,760,630 33		
On account of County of Suffolk	219,232 37		
		\$15,979,862 70	
Temporary Loans:—			
Anticipation of Taxes, 1890, $3\frac{1}{2}\%$		1,500,000 00	
City Loans:—			
Miscellaneous Purposes, $3\frac{1}{2}\%$	\$1,037,000 00		
Public Park Lands, $3\frac{1}{2}\%$	600,000 00		
Public Park Construction, 4%	500,000 00		
New Public Library Building, Dartmouth street, 4%	311,000 00		
Miscellaneous Purposes, 4%	1,244,000 00		
Public Park, Charlestown District, 4%,	200,000 00		
		3,892,000 00	
Carried forward		\$21,371,862 70	
			\$4,400,651 82

<i>Brought forward</i>		\$21,371,802 70	\$4,400,651 81
<i>Cochituate Water Loans :—</i>			
High Service, 3½%	\$200,900 00		
Extension of Mains, etc., 3½%	20,000 00		
Extension of Mains, etc., 4%	250,000 00		
Additional Supply of Water, 4%	300,000 00		
		770,000 00	
<i>Suffolk County Loans :—</i>			
Suffolk County Court-House, 3½%		800,000 00	
<i>Premium on Loans negotiated :—</i>			
City Loans	\$95,605 64		
Cochituate Water Loans	37,706 00		
County Loans	9,408 00		
		142,719 64	
<i>Public Library Trust Funds :—</i>			
Bequest of Joseph Scholfield		11,766 67	
<i>Board of Commissioners of Sinking-Funds :—</i>			
For payment of debt	\$1,190,380 03		
For cost of Redemption of Sterling Debt,	969 84		
For revenue refunded	110 41		
		1,191,460 28	
<i>Pay-Roll Tailings from Paymasters, Settlements with Cashier, parties unpaid on :—</i>			
City account	\$30,116 70		
County account	712 71		
		30,829 41	
Tax Titles, received from owners to secure estates sold for taxes		167 00	
Interest on Bank Deposits		129,276 79	
		24,448,082 49	
		<u>828,848,734 31</u>	
<i>PAYMENTS.</i>			
<i>On account of the City of Boston :—</i>			
<i>On Mayor's Drafts :—</i>			
General Drafts	*\$6,678,312 02		
<i>Carried forward</i>	\$6,678,321 02		

* Amount of General Drafts through City Auditor's Office, from Jan. 1, 1890	\$6,686,166 17
Less: Amount not paid Dec. 31, 1890	\$,482 81
Add: Outstanding Dec. 31, 1889, paid	\$6,677,683 36
	637 66
	<u>\$6,678,321 02</u>

<i>Brought forward</i>	6,678,321 02	
Pay-Roll drafts	*6,923,086 33	
Special Drafts	6,243,416 21	
Commonwealth of Massachusetts:—		† 19,844,823 56
State Tax, 1890	\$645,767 50	
National Bank Taxes, 1890	684,979 40	
" " " 1889	227 15	
Liquor License Revenue, 1889-90	252,825 00	
" " " 1890-91	729 75	
Armory Loan Assessment	28,056 27	
Board of Commissioners of Sinking-Funds:—		1,612,585 07
Revenue payable under authority of Ordinance on Finance	\$43,284 79	
Premium on Loans negotiated	198,103 74	
Pay-Roll Tailings, payments by Cashier to parties not paid by Paymasters		29,396 14
Public Library Trust Funds		21,800 00
Police Charitable Fund		9,600 00
Bowdoin (Dorchester) School Fund		4,500 00
Mount Hope Cemetery Trust Fund		3,000 00
City Debt due prior to May 1, 1890		3,000 00
Old Claims, Mayor's Drafts		629 27
Sewer Assessments refunded		3,965 84
Protested Sewer Assessments refunded		497 44
Taxes, etc., refunded		942 83
Cochituate Water Rates refunded		1,281 08
Tuition of Non-Residents refunded		119 49
<i>Carried forward</i>		\$21,777,729 25
<hr/>		
*Pay-Roll Drafts through City Auditor's Office, from Jan. 1, 1890	\$6,938,523 39	
Less: Not paid Dec. 31, 1890	38,807 37	
Add: Outstanding Dec. 31, 1890		\$6,899,716 02
		23,370 31
		\$6,923,086 33
<hr/>		
† Includes City Debt paid	\$1,088,380 03	
Temporary Loans	1,500,000 00	
Mystic Water Debt	100,000 00	
Cost of redemption of Sterling Debt	969 84	
		\$2,689,349 87
<hr/>		
‡ Includes Interest paid:—		
On City Debt	\$1,570,158 28	
Cochituate Water Debt	767,359 38	
Mystic Water Debt	42,207 50	
		\$2,379,725 16

<i>Brought forward</i>		\$21,777,729 25
Mystic Water Rates refunded		174 75
Residue Tax Sales, etc.		127 19
Tax Titles		93 60
Protested Taxes refunded		1,584 16
National Bank Taxes refunded		6 91
Franklin Park Betterment repayments		6 88
		<u>\$21,779,522 74</u>
Payments on account of County of Suffolk:—		
Allowed by Auditor of County of Suffolk	* 660,140 55	
Mayor's Special Drafts	† 469,211 75	
Pay-Roll Tailings, payments by Cashier to parties not paid by Paymasters	341 94	
County Fines to Complainant	236 50	
Judgment for Costs of Suit, etc.	23 72	
County Fines, Award for Neglect to Support Wife and Children	20 00	
Old Claims, Allowances of Auditor	6 75	
Bounty for Destruction of Seals	3 00	
	<u> \$</u>	<u>1,129,984 21</u>
		<u>† \$22,909,506 95</u>
		<u>=====</u>
		RECAPITULATION.
Cash Balance, January 1, 1890		\$4,400,651 82
" Receipts on account of City of Boston	\$23,418,729 41	
" " " " County of Suffolk	1,029,353 08	
	<u> \$</u>	<u>24,448,082 49</u>
		<u>=====</u>
Payments on account of City of Boston	\$21,779,522 74	
" " " " County of Suffolk	1,129,984 21	
	<u> \$</u>	<u>22,909,506 95</u>
Cash balance, Dec. 31, 1890		<u>=====</u>
		\$5,939,227 36
* County Requisitions through County Auditor's Office from Jan. 1, 1890	\$660,065 51	
Less: Amount not paid Dec. 31, 1890	427 30	
	<u> \$</u>	<u>659,638 21</u>
Add: Outstanding Dec. 31, 1889, paid	502 34	
	<u> \$</u>	<u>660,140 55</u>
* Includes County Debt paid	\$17,000 00	
† Includes Interest paid on County Debt	\$105,217 38	

Balance December 31, 1890, as per preceding statements, as follows:—		
Atlantic National Bank	\$100,254 80	
Atlas National Bank	150,382 22	
Blackstone National Bank	100,254 90	
Boston National Bank	100,254 80	
Broadway National Bank	50,129 15	
Bunker Hill National Bank	100,271 29	
Central National Bank	100,271 22	
Columbian National Bank	100,216 67	
Commercial National Bank	25,053 43	
Continental National Bank	100,263 01	
Everett National Bank	75,191 09	
Faneuil Hall National Bank	100,254 80	
First National Bank	100,230 11	
First Ward National Bank	60,165 04	
Fourth National Bank	100,246 58	
Freeman's National Bank	100,246 58	
Hamilton National Bank	100,221 92	
Lincoln National Bank	75,200 00	
Manufacturers' National Bank	75,184 93	
Market National Bank	100,246 57	
Massachusetts National Bank	100,238 35	
Maverick National Bank	75,172 59	
Mechanics' National Bank	60,162 74	
Monument National Bank	50,135 64	
Mount Vernon National Bank	60,162 93	
National Bank of the Commonwealth	100,246 58	
National Bank of North America	100,246 58	
National City Bank	100,246 58	
National Eagle Bank	100,225 00	
National Exchange Bank	100,230 13	
National Hide and Leather Bank	200,460 32	
National Market Bank of Brighton	50,133 35	
National Rockland Bank	75,197 27	
National Security Bank	75,212 57	
National Union Bank	100,213 69	
<i>Carried forward</i>	\$3,162,823 43	

<i>Brought forward</i>	.....	\$3,162,823 43
National Webster Bank	.....	100,230 11
New England National Bank	.....	100,164 38
North National Bank	.....	100,230 13
Old Boston National Bank	.....	100,230 14
People's National Bank	.....	75,206 29
Second National Bank	.....	200,460 28
Shawmut National Bank	.....	100,230 13
Third National Bank	.....	100,263 04
Traders National Bank	.....	60,140 00
Tremont National Bank	.....	100,216 58
	.....	\$4,200,194 51
Globe National Bank	.....	263,952 24
Howard National Bank	.....	304,768 85
National Bank of Redemption	.....	272,101 68
National Bank of the Republic	.....	615,706 07
National Revere Bank	.....	191,410 35
National Security Bank, Pay-roll Tailings account	.....	7,977 69
Cash deposited in Banks	.....	\$5,856,111 39
Cash and Cash vouchers in office, including payments made on January, 1891, draft	.....	83,115 97
	.....	\$5,939,227 36

